VI Year-End Closing - YEC and YEO Processes

The automated year-end close (YEC) and year-end open (YEO) processes are the last system managed year-end processes in the annual cycle. This chapter describes the automated CALSTARS process for closing the old year and opening the new year and the actions required by departments. YEC and YEO processes are performed in two steps and are discussed separately.

Departments should not begin YEC until **all** of the year-end financial reports have been completed and have been verified as correct. Revisions to prior year financial reports after YEC/YEO has been completed require complicated adjustments to CALSTARS beginning balances. Departments should not run YEC/YEO until the financial reports have been thoroughly reviewed by upper management and are confident revisions to the reports will not be necessary. Prior year management and accounting/budget office reports must also have been requested, received and verified as valid. **After YEC is complete, prior year reports may no longer be requested.**

REVERTED APPROPRIATIONS

Before executing YEC, departments must verify that no current year activity has been posted to reverted appropriation accounts (i.e., prior-prior year, etc). Determine the reverted appropriation accounts by reviewing a current Appropriation Symbol (AS) Table listing. During YEC/YEO process, the system looks at the Reversion Indicator of **1** to identify reverting appropriations. Review the current month (FM=**CM**) B03, Control Report of Appropriation Status, and the B04, Detail Report of Appropriation Status, to verify that no activity has been recorded. If postings have occurred, corrections must be posted before beginning the automated YEC process.

Prior-prior year revenue appropriations were set to revert for the CFY023-Revenue Reversal/Reclassification process. If current year activity was recorded to these accounts, departments may want to consider resetting the AS Reversion Indicator to **0** before running YEC/YEO to prevent the system from stopping the running of YEC.

CONTINUING APPROPRIATIONS

Before executing YEC, departments must review the D18 (PY) Encumbrances of Continuing Appropriations Report to verify that the department intends to have all encumbrances for continuing appropriations shown on the report rolled to the new FFY. All encumbrances for continuing appropriations (Reversion Indicator **2** or **9**) will automatically roll to the new FFY during the YEC process.

When encumbrances roll forward to the new FFY, new FFY tables are used to create the encumbrance documents. If the department does not want encumbrances for a specific appropriation to automatically roll to the new FFY, the Reversion Indicator in the AS Table must be changed to **0** prior to running the YEC process. The D18 Report lists all encumbrances for continuing appropriations that will be rolled to the new FFY during the YEC process. Refer to Exhibit VI-1 for an example of the D18 Report.

AUTOMATED REVERSAL TRANSACTIONS

During the YEC/YEO process the system generates automated transactions to reverse accrual transactions entered with the automated reversal batch information discussed in Chapter II, section *FM 13 Adjusting Entry/Reclassification Batches for Automatic Reversal*. Prior to beginning the YEC process, departments should order a Y01, Listing of Accruals to be Reversed in the New Year Report. This report should be reviewed to verify that all posted transactions should be reversed in the new fiscal year. Inappropriate transactions cannot be deleted from the Year-End Adjustment (YA) File; however, automated reversal transactions generated in the new fiscal year may result in errors that require correction or additional adjusting entries.

SET ORF, UNCLEARED COLLECTIONS, AND ALLOTMENT FILE PROCESSING INDICATORS

Depending on department preferences, the following OC and AS Table system processing indicators may need to be changed before running the YEC process:

ORF FFY - The ORF FFY Indicator in the new year OC Table record is set as follows:

N - **Do not increment the FFY/EY** to the new FFY/EY on Office Revolving Fund documents (Fund 0998) during the automated YEC process. (A **blank** value is the same as **N**).

C - **Increment the FFY/EY** to the new FFY/EY on Office Revolving Fund documents (Fund 0998) during the automated YEC process.

NOTE: If the Document Number/Suffix already exists in the new FFY, the old FFY document is not rolled to the new FFY.

UNCLEAR COLL FFY - The Uncleared Collections FFY Indicator in the new year OC Table record is set as follows:

N - **Do not increment the FFY/EY** to the new FFY/EY on GL 3730, Uncleared Collections documents during the automated YEC process. (A **blank** value is the same as **N**).

C - **Increment the FFY/EY** to the new FFY/EY on GL 3730, Uncleared Collections documents during the automated YEC process.

NOTE: If the Document Number/Suffix already exists in the new FFY, the old FFY document is not rolled to the new FFY.

EXHIBIT VI-1
D18 ENCUMBRANCES OF CONTINUING APPROPRIATIONS REPORT

```
CSTARD18 9990 (DEST: AA SPEC) PY, ,0,0,0,1,    ,    ,    ,      ,        ,      ,      ********** RUN:08/22/09 TIME:06.00
PRIOR FISCAL YEAR:  2008          0(ORG  )******************* 1(FUND  ) FUND(ALL )*********
                                             DEPARTMENT OF AIR QUALITY
                                         ENCUMBRANCES OF CONTINUING APPROPRIATIONS
                                                   AS OF 06/30/09
********************************************************************************************************************* PAGE    1
FUND:          0100 AIR QUALITY FUND
ENACTMENT YR:  91
REFERENCE:     602
SCO TYPE:      D   DISBURSEMENTS (EXPENDITURES)
ACCT TYPE:     00  SCHEDULED ITEM
PROG/CAT:
GENERAL LEDGER: 6150 ENCUMBRANCES


DOC NO /SFX FFY PG EL CMP TSK C OB DTL AO ORIGINAL DOCUMENT    ADJUSTMENTS       LIQUIDATIONS       PAYMENTS         BALANCE
----------- --- ------------- ----------- ---------------- ---------------- ---------------- ---------------- ----------------
   FUND REF A/S REV IND FS MD INDX    PCA   PROJECT  SUBSIDRY DOC DATE CR DATE  LST PROC VENDOR NO/SFX        VENDOR NAME
   ---- --- --- ------- -- -- ----   -----  -------- -------- -------- -------- -------- ------------- ----------------------------
UBG6-039 11 08  11 50 010 200 6-61-702       16,526.00            0.00         14,873.40-        14,873.40-         1,652.60
   0100 602 610   9   O  2  1000   75100                         02-11-09 03-13-09 LASSENCO00-05 LASSEN COUNTY
UBG6-040 63 08  11 50 010 200 6-61-702       22,350.00            0.00         20,115.00-        20,115.00-         2,235.00
   0100 602 610   9   O  2  1000   75100                         02-11-09 04-01-09 0000002560-02 CITY OF PLEASANTON
UBG60038 74 08  11 50 010 200 6-61-702        5,300.00            0.00          4,770.00-         4,770.00-           530.00
   0100 602 610   9   O  2  1000   75100                         02-11-09 05-21-09 0000003717-00 CITY OF EMERYVILLE
UBG60038 76 08  11 50 010 200 6-61-702        9,975.00            0.00          8,977.50-         8,977.50-           997.50
   0100 602 610   9   O  2  1000   75100                         02-11-09 05-10-09 0000002534-00 CITY OF BENECIA
UBG60038 81 08  11 50 010 200 6-61-702    1,269,911.00            0.00      1,142,919.90-     1,142,919.90-       126,991.10
   0100 602 610   9   O  2  1000   75100                         02-11-09 06-01-09 LOSANGELES-02 CITY OF LOS ANGELES
UBG60038 84 08  11 50 010 200 6-61-702       22,836.00            0.00         22,836.00-        20,552.40-             0.00
   0100 602 610   9   O  2  1000   75100                         02-11-09 02-14-09 0000001077-00 CITY OF CHINO
UBG60038 88 08  11 50 010 200 6-61-702       28,440.00            0.00         25,596.00-        25,596.00-         2,844.00
   0100 602 610   9   O  2  1000   75100                         02-11-09 03-20-09 TEHAMACNTY-02 TEHAMA COUNTY
UBG60038 90 08  11 50 010 200 6-61-702       19,952.00            0.00         17,956.80-        17,956.80-         1,995.20
   0100 602 610   9   O  2  1000   75100                         02-11-09 05-29-09 0000003185-01 CITY OF SANTEE
UBG60038 91 08  11 50 010 200 6-61-702       50,680.00            0.00         45,612.00-        45,612.00-         5,068.00
   0100 602 610   9   O  2  1000   75100                         02-11-09 03-14-09 0000002569-01 CITY OF TORRANCE
UBG60038 92 08  11 50 010 200 6-61-702       37,853.00            0.00         34,067.70-        34,067.70-         3,785.30
   0100 602 610   9   O  2  1000   75100                         02-11-09 06-11-09 0000003307-01 CITY OF SIMI VALLEY
UBG60038 95 08  11 50 010 200 6-61-702       68,372.00            0.00         61,534.80-        61,534.80-         6,837.20
```

ALLOTMENT FILE PROCESSING - If allotments are used, the Allotment File Process Indicator in the AS Table must be set before executing YEC. This value should be the same for all AS Table records within a FFY. Departments should also review open prior year AS records to insure this indicator is set properly. The values are:

1 - Carry forward allotment amounts equal to encumbrances remaining at year end.

5 - Carry forward allotment amounts equal to the unexpended amounts remaining at year end.

9 - Post inception-to-date and roll the allotment, encumbrance, expenditure and balance amounts forward to the new FFY.

A fourth Allotment File option is to discontinue carrying allotment balances forward into new years and discontinue posting information to prior year allotments. To use this option:

Change the AS Table(s) - set the Allotment File Process Indicator to **blank** and the Allotment Object Level Indicator to **0**.

✪ Change the IC Table(s) - set the Allotment Organization Level Indicator to **0**.

✪ Change the PCA Table(s) - set the Allotment Program Level Indicator to **0**.

✪ If the fund has a Fund Detail, set the Allotment Fund Level Indicator in the D23 Fund Detail Descriptor Table to **0**.

> **WARNING 1:** The allotment posting indicators in the four tables listed above should **not** be set until just **before** the department initiates YEC (Run YEC Indicator = **C**). These indicators in the new FFY tables should be set **before** recording any transaction in the new year.

> **WARNING 2:** If a department uses the procedures outlined above before all year-end adjusting entries are posted, 'Document File No Match' problems may occur when posting transactions that affect the "Adjustments" column of the Document File reports. Transactions that affect the "Liquidations" column of the Document File reports are **not** affected.

APPROVAL TO PROCEED WITH YEC

Departments cannot begin the automated YEC process without clearance from the CALSTARS Hotline analyst. Before calling the CALSTARS Hotline, complete Part I of the Year-End Closing Checklist (Exhibit VI-2). Departments may make a copy of Exhibit VI-2 or print a copy from our web site at: http://www.dof.ca.gov/html/calstars/calsdocs/optools/yecchecklist.pdf.

All items on the Checklist must be marked "Yes" or "N/A". Correct any items marked "No" before requesting approval to begin the automated YEC process. The Hotline analyst will verify that Part I of the checklist has been completed by the department before approving the request to proceed. Part II of the Year-End Closing Checklist is used to complete the year-end process. Refer to Exhibit VI-3 for a summary of the year-end process and the Year-End Run Indicator values.

WARNING 1: Do not set the Run YEC Indicator to **C** until all of the year-end financial reports are completed and all of the CALSTARS year-end financial reports have been produced, validated and filed. After the Run YEC Indicator is set to **C**, year-end reports may no longer be requested through the Command **G.3**, Request Standard Reports screen.

WARNING 2: Revisions to prior year financial reports after YEC/YEO has been completed require complicated adjustments to CALSTARS beginning balances. Departments should not run YEC/YEO until the financial reports have been thoroughly reviewed by upper management and are confident revisions to the reports will not be necessary.

EXHIBIT VI-2
YEAR-END CLOSING CHECKLIST

Department Name _____   Organization Code _____

Part I

Check the appropriate column. Your agency must correct all "NO" answers before YEC will be initiated. Discuss these items with the HOTLINE or the CALSTARS Analyst assigned to your agency, if needed.

<u>Yes</u>	<u>No</u>	<u>N/A</u>	**G01 Trial Balance**
__	__	__	1. Cost Allocation Clearing (GL 6297) is zero in all funds.
__	__	__	2. System Clearing (GL 9998) is zero in all funds.
__	__	__	3. Payroll Clearing (GL 6201) is zero in all funds.
__	__	__	4. Claims-in-Process (GL 3021) is zero in all funds.

B04 Appropriation Status

__	__	__	5. The Clearing Account contains NO Reimbursement or Revenue postings. True?
__	__	__	6. The Net Cost Allocation and SCO PFA Posted amounts are equal and show opposite signs for reverting appropriations.
__	__	__	7. The Reserves, Accrued, and Cash (unremitted and in-transit) fields are zero for reverting appropriations.
__	__	__	8. All fields are zero on "CM" fiscal period reports for reverting appropriations. (Any balances stop the closing process.)

Document File Reports

__	__	__	9. All reverting appropriation Accounts Receivable were reclassified to Accounts Receivable—Other (GL 1319).
__	__	__	10. All document report (D06) General Ledger Account balances agree with G01 Report General Ledger Account balances.
__	__	__	11. The S01 Report Subsidiary File balances agree with Document File (D09 or D10) general ledger account balances.

Appropriation Symbol Table

__	__	__	12. Reversion indicators are set for all FFY's appropriately (0, 1, 2, or 9).
__	__	__	13. The D18 Report (PY) was reviewed and the agency desires to have all encumbrances for continuing appropriations shown on the report rolled to the new FFY. (Reversion Indicator must be changed to 0 if agency desires to maintain encumbrances in prior FY)

Budget Sequence Table

__	__	__	14. Budget Sequence Number 001 is established for all continuing appropriation items (one for each separate item).

EXHIBIT VI-2 (Continued)
YEAR-END CLOSING CHECKLIST

<u>Yes</u>	<u>No</u>	<u>N/A</u>	<u>General Review</u>
__	__	__	15. No prior year (FM 13) entries are recorded in CALSTARS after year-end statements are sent or transmitted to SCO.
__	__	__	16. The Error Suspense File was reviewed and no prior year (FM 13) entries exist.
__	__	__	17. All Prior Year (FM13) reports were ordered and received.
__	__	__	18. The Y01, Listing of Accruals to be Reversed in the New Year, was ordered, received, and reviewed.
__	__	__	19. Upper management has confirmed adjustments to PY financial statements are not necessary.

Reviewed by:_____   **Date:**_____

Part II

After review of the preceding checklist and correction of all "No" answers, perform the following steps to initiate and complete the YEC/YEO process.

___   Contact CALSTARS Hotline at (916) 327-0100 to set YEC.

___   Set Run YEC Indicator in OC Table to **C**.

___   Order G01 (PY) Report after YEC completed (OC YEC Indicator = **D**).

___   Review and verify all nominal accounts are closed.

___   Set Run YEC Indicator in OC Table to **E**.

  NOTE: If Prior Month CA/FS has already run, set PM Open Indicator to **C**, **N** or **T**.

___   Order G01 (CM), Report Period Option **Y**.

___   Verify all beginning balances agree with ending balances on G01 (PY) Report.

___   Verify all applicable accruals and adjusting entries have been reversed.

Retain this checklist on file.

EXHIBIT VI-3
SUMMARY OF YEAR-END PROCESS AND YEAR-END RUN INDICATOR VALUES

OC TABLE RUN YEC INDICATOR	SYSTEM ACTION	REQUIRED DEPARTMENT ACTION
Blank	- - -	Set the RUN YEC indicator to **C** to execute YEC. **NOTE:** Departments may run YEC on the same day or after Cost Allocation/Fund Split (CA/FS) is run.
C	System performs the close. Run YEC indicator set to **D**; PRIOR MONTH OPEN and PRIOR YEAR OPEN indicators set to **Y**. Only nominal accounts are closed.	Review the Error File to insure that closing transactions were not rejected. All errors must be corrected before setting the next step. **NOTE:** Request a G01 (PY) Report and review it to insure that the nominal accounts (GLs 8000 and 9000-series) are closed. This report is also used to verify opening balances on a G01 (CM) Report requested after running YEO.
D	System-supplied by the **C** process to indicate process complete.	Set the RUN YEC indicator to **E** to execute YEO. **NOTE:** If year-end adjusting entries are being reversed during YEO and the OC Table Prior Month Open Indicator is set to **Y**, determine whether CA/FS has already run. If CA/FS has been run, the Prior Month Open Indicator must be set to **C**, **T** or **N.** This will cause automated reversal transactions to post in the Current Month.
E	Generates the beginning balance GL transactions and sets the Run YEC indicator to **X**. The PRIOR YEAR OPEN indicator is set to **N** (closed). FM 13 adjusting entry batches are reversed if automated reversal was selected at input.	Review the Error File to ensure that opening balance transactions (TCs 6*nn*) did not post to the Error File. Request a G01 (CM) Report to verify beginning balances. (Refer to Note 1, above.) Any balance in GL 9998 - Start-of-System Clearing must be analyzed. Call the Hotline for assistance.
X	System-supplied	All Done!

AUTOMATED YEAR-END CLOSE PROCESS

The automated YEC process, which is initiated by setting the OC Table Run YEC indicator to **C**, closes nominal accounts into fund balance accounts and generates transactions for the nightly system update process, which updates the following six files in the new fiscal year:

- ✪ Allotment File

- ✪ Appropriation File

- ✪ Document File

- ✪ Cash Control File

- ✪ Operating File

- ✪ Subsidiary File

Exhibit VI-4 summarizes the various automated year-end processes and provides information on the chapter reference, batch types and transaction codes for each process.

If there is current year (FM 01, etc.) activity in an appropriation with a Reversion Indicator of **1**, the YEC process will not run and no transactions will be generated. Instead, CFY010-1, Preliminary YEC Processing Report (Exhibit VI-5), is generated with the other daily transaction reports. If a CFY010-1 Report is produced, the department must:

- ✪ Change the associated AS Table record to show the appropriation is not reverted (i.e., use a later Reversion Date and a Reversion Indicator other than **1**) if appropriate.

OR

- ✪ Reverse all of the current year (FM 01, etc.) financial activity for the reverted appropriation.

After the corrections are posted and verified, call the Hotline again. The CALSTARS Hotline analyst must review the checklist again and then reset the YEC authorization.

The following section details the individual YEC programs that the system executes when the department sets the Run YEC Indicator to **C**.

After the YEC process is run, the Run YEC Indicator is automatically set to **D** by the system.

EXHIBIT VI-4
AUTOMATED YEAR-END PROCESSES

FM	PROCESS	CPM Vol 7 Reference	Batch Types	TRANSACTION CODES (TCs)	FILE POSTINGS/ COMMENTS	PROCESS NAME [a]
10	Automated A-4 Entry-Reclassify Items for Reverted Appropriations	Chapter I	YQ	210 or 212; (555/572/574) or (556/573/575) and 576 or 577	Various files. For reverting encumbrance, abatement and reimbursement documents.	CFY022
12	Automated A-9 Entry-Reclassify A/R Revenue for Reverted Appropriations	Chapter I	YP	(457/460/461/473) and 576 or 577	Various files. For "reverting" A/R revenue documents.	CFY023
PY	Automated Governmental Year-end Statements	Chapter IV-B	01-99	Auto year-end TCs 750, 753–760	History file. For automated year end reporting on DB3 report only. RDD1 report queue.	CSYDB3-*x*
PY	Automated Year-end Close (YEC)-Close Nominal Accounts to Fund Balance	Chapter VI	YT	501, 502, 583, 584, 595, 596	General Ledger file.	CFY047GL
PM	YEC-Allotment File Carry Forward	Chapter VI	YV	655, 656, 657, 711	Allotment file.	CSY044AL
				696	Allotment and General Ledger files.	
PM	YEC-Appropriation File Carry Forward	Chapter VI	YU	654, 658, 671, 680, 683, 684, 686	Appropriation and General ledger files.	CSY045AP
				701-704, 714-725	Appropriation file.	
PM	YEC-Document File Carry Forward	Chapter VI	YX	699	Allotment, Appropriation, General Ledger, and Operating files for encumbrance docs. Process does not generate Document File transactions.	CSY046DF
				696	Allotment and General Ledger files for encumbrance docs. Process does not generate Document File transactions.	
PM	YEC-Move Encumbrances of Continuing Appropriation to New FFY. For encumbrances with AS Reversion Indicator **2** or **9**.	Chapter VI	YZ	212, 213	Various files. Liquidate prior year encumbrance documents.	CSY050DF
			YY	210, 211, 212, 213, 210, 381	Various files. Roll encumbrances to new FFY.	CSY051DF
PM	YEC-Cash Control File Carry Forward	Chapter VI	YO	662, 663, 664	Cash Control file. For federal or funds with the D22 Fund Descriptor Table Shared Fund Indicator **S**.	CSY052CC
PM	YEC-Operating File Carry Forward	Chapter VI	N/A	None	Operating File process does not generate transactions.	CFY056
PM	YEC-Subsidiary File Carry Forward	Chapter VI	N/A	None	Subsidiary File process does not generate transactions.	CFY049
PM	YEC-Grant Project File Purge	Chapter VI	N/A	None	Grant Project file process does not generate transactions.	CSY054
PM	Automated Year-end Open (YEO)-Carry Forward Real Accounts	Chapter VI	YS	691, 692	General Ledger file.	CFY048GL
PM	YEO-Automated Reversal of FM 13 Adjusting Entry Batches	Chapter VI	AN	Various year-end accrual TCs.	Various files. Process reverses transactions entered in FM 13 with Batch Type **00** and Batch numbers **A01-A99**.	CFY061

[a] System generated reports from these processes are in the ROPES queue **YEC1** *(except CSYDB3-x)*.

EXHIBIT VI-5
CFY010-1: PRELIMINARY YEC PROCESSING REPORT

```
CFY010-1 ***************************       DEPARTMENT OF AIR QUALITY         *************************** ORG NUMBER:   9990
                     CALSTARS            PRELIMINARY YEC PROCESSING          REPORT                      ORG PAGE:        1
08/21/09 (18.18)  **************************************************************************************** RUN PAGE:        1

        YOUR AGENCY HAS SET THE OC-YEAR-END-RUN-IND TO "C", HOWEVER, YOUR AGENCY HAS NOT BEEN SELECTED FOR YEAR END PROCESSING
        BECAUSE CURRENT YEAR ACTIVITY WAS FOUND ON A REVERTING APPROPRIATION.  THE REVERTING APPROPRIATION RECORD(S) CONTAINING
        CURRENT FISCAL YEAR ACTIVITY ARE LISTED BELOW.  PLEASE CONTACT YOUR ANALYST OR THE HOTLINE.
                                                                                                          AS
                                                                                                          TABLE
                                          APPROPRIATION FILE RECORD  KEY FIELDS                            RECORD
********************************************************************************************************** *******
ORG   SECTION  APPN-SYM  FFY  PROG  ELEM  COMP  TASK  REF  FUND  FD  CHAR  CAT  OBJ  OBJ-DTL  ENACT-YR  SOURCE  ACCT-TYPE  REV-IND
****  **       ***       **   **    **    ***   ***   ***  ****  **  *     *    **   ***      **        ******  **         *

9990  00       989       06   00    00    000   000   001  0001  00  1     0    00   000      06        570000  RR         1
```

Close Nominal Accounts to Fund Balance (Batch Type YT)

Nominal accounts are closed to the appropriate fund balance account by the CFY047 program. This program performs the following:

Generated Transactions
Several transactions are generated by CALSTARS to close the nominal accounts to the correct Fund Balance or Retained Earnings account in the GL File based upon the Shared Fund Indicator and the GAAP Fund Type in the D22 Fund Descriptor Table. Batch Type **YT** is assigned to each transaction. The system generated closing transactions are:

TC 501 - YEC-To Close Debit Balance Account (to Fund Balance-Clearing Account)-General Ledger File-Shared Fund

TC 502 - YEC-To Close Credit Balance Account (to Fund Balance-Clearing Account)-General Ledger File-Shared Fund

TC 595 - YEC-To Close Debit Balance Account (to Fund Balance-Unappropriated)-General Ledger File-Non-shared Fund

TC 596 - YEC-To Close Credit Balance Account (to Fund Balance-Unappropriated)-General Ledger File-Non-shared Fund

TC 583 - YEC-To Close Debit Balance Account (to Retained Earnings)-General Ledger File-Non-shared Proprietary Fund
(GAAP Indicator **E** or **I** on the D22 Fund Descriptor Table)

TC 584 - YEC-To Close Credit Balance Account (to Retained Earnings)-General Ledger File-Non-shared Proprietary Fund
(GAAP Indicator **E** or **I** on the D22 Fund Descriptor Table)

Other File Activity
All activity from this program results from the system generated transactions described above. If the program is unable to generate a transaction due to an invalid GL, Fund or Transaction Year, a message is displayed on the CFY047-1 Report.

Report
The transactions generated by this program are shown on the CFY047-1, CALSTARS General Ledger Close Report (Exhibit VI-6). If the program is unable to generate a transaction, one of the following messages is issued:

<u>**IMPORTANT**</u>: This report should be reviewed to verify that no messages were issued. If you have one or more of the following messages, call the HOTLINE before proceeding with the YEO process.

<u>Message</u>	<u>Meaning</u>
BAD GL-ACCT-NO	The record contained a GL that was not found in the D31 General Ledger Account Descriptor Table. The record was deleted from the GL File.
BAD GL-FUND	The fund code for the GL record in the GL File was not found in the D22 Fund Descriptor Table. The GL record was saved.
PRIOR YR REC PURGED	A record was found that is older than the transaction year being closed. The record was deleted from the GL File.

EXHIBIT VI-6
CFY047-1: CALSTARS GENERAL LEDGER CLOSE REPORT

```
CFY047-1 ***************************       DEPARTMENT OF AIR QUALTY        *************************** ORG  NUMBER:   9990
                         CALSTARS      G E N E R A L   L E D G E R   C L O S E    REPORT                ORG PAGE:       1
08/21/09 (18.18) ***************************************************************************************** RUN  PAGE:       1


                                               AGENCY ACTIVITY
------------------------------------------------------------------------------------------------------------------------
SECTION TRAN YR FUND FD GAAP PROJECT GL-TRAN ACCT NO DR-CR   CURR BAL PY13      START-OF-YR              MESSAGE
  XX      XX    XXXX XX  X   XXXXXX   XXX    XXXX      X    ZZ,ZZZ,ZZZ,ZZZ.99- ZZ,ZZZ,ZZZ,ZZZ.99-    XXXXXXXXXXXXXXXXXXXXX
     TC  FFY FM  INDEX  AS FUND-FS-M-FD   OD GL-ACCT AO PROJ-NO WP  LOC     VENDOR NO/SUF              TRANS AMOUNT   REV
     XXX  XX  XX  XXXX  XXX XXXX  X X XX  XXX  XXXX    XX XXXXXX XX XXXXXX  XXXXXXXXXX XX             ZZ,ZZZ,ZZZ,ZZZ.99   X
     501  08  13         0001          1140                                                             4,700,000.00
     502  08  13         0001          9811                                                             4,700,000.00
     501  08  13         0240          1140                                                                   926.64
     502  08  13         0240          8000                                                               358,067.42
     501  08  13         0240          9000                                                               286,745.77
     502  08  13         0240          9891                                                                    48.97
     596  08  13         0298          8000                                                            13,824,858.16
     596  08  13         0298          8100                                                               363,418.08
     595  08  13         0298          9000                                                            16,189,946.56
     595  08  13         0298          9812                                                             2,000,000.00
```

Allotment File Carry Forward (Batch Type YV)

Allotment File records are carried forward to the new year by the CSY044 program. This program performs the following:

Generated Transactions
Transactions are generated to bring allotment balances forward into the new year. Batch Type **YV** is assigned to each transaction. This process uses the Allotment File Processing Indicator coding in a department's AS Table records to bring balances forward. Refer to section *Set ORF, Uncleared Collections, and Allotment File Processing Indicators* in this chapter for detailed information regarding indicators. The system generated transactions are:

NOTE: The manner in which these following transaction codes are posted is determined by the settings of the AS Table Allotment Object Level Indicator, the IC Table Allotment Organization Level Indicator, the PCA Table Allotment Program Level Indicator and the D23 Allotment Fund Level Indicator. If all four of these indicators are set to **0**, the generated transactions will not be posted.

Without regard to the Allotment File Processing Indicator:

TC 711 - YEC-Load Advances-AL File Only (posts Advances-PY 13 back into the AL File). Advances are carried forward because they support a real account in the GL File.

Allotment File Processing Indicator for the FFY = **blank** or **1**:

NOTE: The encumbrance amount is used to establish the allotment amount carried forward using TC 696 that is generated by the Document File Carry Forward program (CSY046).

Allotment File Processing Indicator for the FFY = **5**:

TC 656 - YEC-Load Net or Total Estimated Reimb-Allot File (posts the net of Estimated Reimbursements-PY 13 and Reimbursements Earned-PY 13 into the Estimated Reimbursements field of the AL File).

TC 696 - YEC-Load Allot Bal or Post Encumb-AL/GL File (brings forward the net allotment balance-PY 13, including Expenditures).

Allotment File Processing Indicator for the FFY = **9**:

TC 655 - YEC-Load Total Earned Reimb-AL File-No GL Support

TC 656 - YEC-Load Net or Total Estimated Reimb-Allot File (posts the total Estimated Reimbursements-PY 13 into the Estimated Reimbursements field of the AL File).

TC 657 - YEC-Load Incep to Date Exp-AL File-No GL Support (posts Cash Expenditures-PY 13 back into the AL File).

TC 696 - YEC-Load Allot Bal or Post Encumb-AL/GL File (brings forward the entire allotment balance-PY 13, including Expenditures).

Other File Activities
If the record is for a reverting appropriation and there is an amount present in the Advances field, that amount is rolled forward and all other financial fields are zeroed. Otherwise, the record is deleted and the message "Advance Zero Purged" is issued.

If the record is for a non-reverting appropriation, advances are rolled forward (to the CM0, CM1 and CM2 buckets as appropriate based on the month YEC occurs).

If the Reversion Indicator equals **2** or **9**, the FFY is changed to the SM-CFY and the Method will be derived based on the current FFY PCA Table. If the Method cannot be determined, the transaction will be built with a space, which will cause the transaction to post to the Error Suspense File, where it can be fixed through Error Correction.

Report
The transactions generated by this program are shown on the CSY044-1, CALSTARS Allotment File Carry Forward Report (Exhibit VI-7). In addition, the following messages may appear on the report:

<u>Message</u>	<u>Meaning</u>
ADVANCE ZERO PURGED	This message is issued when the Reversion Indicator = **1** and the Advances field = 0. Indicates the AL record was deleted from the AL File.
BAD APPN SYM-PURGED	The Appropriation Symbol of the AL record was not found in the AS Table. The AL record was deleted from the AL File.
CALL HOTLINE CM0 ERR	Current year activity was detected for a record set to revert. The allotment record was deleted from the AL File. Call the Hotline for help.
CM0 ERR-AL REV	Current year activity was detected for a record that was set to revert. The allotment record was deleted from the AL File. (This message appears on CSY044-3 Report only.)
CM0 & PY13 = 0 PURGED	The AL record was deleted from the AL File because there was no current or prior year activity. All AL record amount fields contained zeros.

EXHIBIT VI-7
CSY044-1: CALSTARS ALLOTMENT FILE CARRY FORWARD

```
CSY044-1 ***************************        DEPARTMENT OF AIR QUALITY              *************************** ORG NUMBER:    9990
                         CALSTARS           ALLOTMENT FILE CARRY FORWARD          REPORT                     ORG PAGE:         1
08/20/2009 (18:17) ********************************************************************************************** RUN PAGE:         4
                                                        AGENCY ACTIVITY
------------------------------------------------------------------------------------------------------------------------------------
INDEX PCA-NO FFY PROG ELEM COMP TASK REF FUND FS METH FDET CHAR CAT OBJ OBJDET AO SEC SUBS UNIT SUNIT SSUNIT     PURGED REC MESSAGE
XXXX  XXXXX  XX   XX   XX  XXX  XXX  XXX XXXX X   X   XX   X    X  XX  XXX  XX XX  XX   XX   XX    XX      ZZZ,ZZZ,ZZZ,ZZ9.99-
      TC   FFY FM  INDEX AS FND-FS-M-FD   OD PCA-NO  AO PROJ-NO WP  LOC                             TRANS AMOUNT      REV
      XXX XX  XX  XXXX   XX XXXX X X XX   XXX XXXXX  XX XXXXXX XX XXXXXX                           XXXXXXXXXXXXXXXXX    X
0000  00000  04   11   15  000  000  000 0000 0   0   00   0    0  00  000  00 00  00   00   00    00     CM0&PY13 = 0 PURGED
0000  00000  05   11   15  000  000  000 0000 0   0   00   0    0  00  000  00 00  00   00   00    00     CM0&PY13 = 0 PURGED
0000  00000  05   11   20  000  000  000 0000 0   0   00   0    0  00  000  00 00  00   00   00    00     CM0&PY13 = 0 PURGED
0000  00000  05   21   50  000  000  000 0000 0   0   00   0    0  00  000  00 00  00   00   00    00     CM0&PY13 = 0 PURGED
0000  00000  06   11   10  000  000  000 0000 0   0   00   0    0  00  000  00 00  00   00   00    00     CM0&PY13 = 0 PURGED
0000  00000  06   11   15  000  000  000 0000 0   0   00   0    0  00  000  00 00  00   00   00    00     ADVANCE ZERO PURGED
0000  00000  06   11   20  000  000  000 0000 0   0   00   0    0  00  000  00 00  00   00   00    00     ADVANCE ZERO PURGED
0000  00000  06   11   40  000  000  000 0000 0   0   00   0    0  00  000  00 00  00   00   00    00     CM0&PY13 = 0 PURGED
0000  00000  06   11   50  000  000  000 0000 0   0   00   0    0  00  000  00 00  00   00   00    00     CM0&PY13 = 0 PURGED
0000  00000  06   11   51  000  000  000 0000 0   0   00   0    0  00  000  00 00  00   00   00    00     ADVANCE ZERO PURGED
0000  00000  06   11   60  000  000  000 0000 0   0   00   0    0  00  000  00 00  00   00   00    00     ADVANCE ZERO PURGED
0000  00000  06   21   15  000  000  000 0000 0   0   00   0    0  00  000  00 00  00   00   00    00     CM0&PY13 = 0 PURGED
0000  00000  06   21   50  000  000  000 0000 0   0   00   0    0  00  000  00 00  00   00   00    00     ADVANCE ZERO PURGED
0000  00000  06   96   97  000  000  000 0000 0   0   00   0    0  00  000  00 00  00   00   00    00     CM0&PY13 = 0 PURGED
0000  00000  08   21   06  000  000  000 0000 0   0   00   0    0  00  000  00 00  00   00   00    00     BAD APPN SYM-PURGED
```

Appropriation File Carry Forward (Batch Type YU)

Appropriation File records are carried forward to the new year by the CSY045 program. This program performs the following:

Generated Transactions

The CSY045 process generates transactions to carry forward appropriation balances in the Appropriation File to the new year. Batch Type **YU** is assigned to each transaction. Refer to Exhibits VI-8 through VI-11 for an explanation of how the AS Table Reversion Indicators affect the records carried forward in the Appropriation File Carry Forward process. The generated transactions posted to the Appropriation File should be reviewed by analyzing the B03, B04 and HB4 Reports. Amounts are carried forward to the following columns on the B03 and B04 Reports, as described below, shown in the order displayed on the B03 Report. The number in parentheses (**n or nn**) refers to the field numbers shown on the B03 and B04 Reports.

APPROPRIATION-BUDGET (1) - The following fields are summed to determine the amount that is carried forward (posted with TC 680) to the "Appropriation-Budget (1)" column [a/].

Report Field	Normal Balance
Appropriation-Budget (1)	-
Revisions (2)	+ or -
Reserves (3)	+
Net-Transfers (4) [b/]	+ or -
Appropriation Advance (7)	+
Allocation-to-Units (8)	+
Allocation-From-Headquarters (9) [a/]	-
Expenditures (14)	+

[a/]   If there is an amount in the "Allocation-From-Headquarters (9)" column, TC 658 is generated instead of TC 680, and the sum of all fields listed above is posted to the "Allocation-From Headquarters (9)" column.

[b/]   Both Operating Transfer-In and Operating Transfer-Out records are shown in the same AP Net Transfers (4) bucket. Operating Transfer-In records with Source codes beginning with 3XXXXX will not be carried forward to the new year. Operating Transfer-Out records will be carried forward into the new year with TC 680.

Note that when the HB4 Report is requested using the PM option after YEC:

- ✪ The "Beginning Balance per AP File" row reflects the net appropriation after prior year has closed (includes the impact of year-end close).

- ✪ The "Ending Balance (History + AP File)" row includes system generated transaction codes that bring net appropriation forward. Therefore, 'HY + AP' is double the actual appropriation.

  NOTE: This system effect is due to the CM*n* file building process and only occurs in July.

AND

- ✪ The "Ending Balance per AP File" row is correct.

REVISIONS (2) - Not posted. Refer to the Appropriation-Budget.

RESERVES (3) - Posted with TC 684. TC 680 also posts the same amount to the "Appropriation-Budget (1)" column.

NET-TRANSFERS (4) - Not posted. Refer to the Appropriation-Budget.

REVERSION (5) - Not posted.

APPROPRIATION ADVANCE (7) - Not posted. Refer to the Appropriation-Budget.

ALLOCATION TO UNITS (8) - Not posted. Refer to the Appropriation-Budget.

ALLOCATION FROM HEADQUARTERS (9) - Not posted. Refer to the Appropriation-Budget.

ESTIMATED REIMBURSEMENTS (10) - The net sum of "Estimated Reimbursements (10)" and "Reimbursements Earned (11)" is carried forward and posted to "Estimated Reimbursements (10)" with TC 683. TC 683 does not post to the Operating File (e.g., Q25 Report).

ESTIMATED REVENUE (12) - Revenue balances are not carried forward except for Federal Trust Fund (Fund 0890). The net sum of "Estimated Revenue (12)" and "Revenue Earned (13)" is carried forward and posted with TC 686 to "Estimated Revenue (12)". TC 686 does not post to the Operating File (e.g., Q25 Report).

EARNED REIMBURSEMENTS (11) - Not posted. Refer to the "Estimated Reimbursements (10)".

EARNED REVENUE (13) - Not posted. Refer to the "Estimated Revenue (12)".

EXPENDITURES (14) - Not posted. Refer to the Appropriation-Budget.

ENCUMBRANCES (15) - TC 671 posts the net sum of PY13 Encumbrances and Annual Allocated Encumbrances to the Start-of-Year Encumbrances field. TC 699 (generated by the DF Carry Forward CSY046 program) posts the encumbrances carry forward for the disbursing fund shown in the Document File.

OBLIGATIONS (16) - Not posted.

MONTHLY ALLOCATED ENCUMBRANCES (20) - Not posted.

ANNUAL ALLOCATED ENCUMBRANCES (33) - Not posted.

PENDING REVISIONS (6) - Posted with TC 681.

NET COST ALLOCATION (18) and **SCO PFA POSTED (19)** - If the amounts in these two columns are not equal at year-end, TCs 702 and 703 are generated to carry forward these amounts forward and posts them to "Net Cost Allocation (18)" and "SCO PFA Posted (19)", respectively.

ADVANCES (17) - Posted with TC 701.

ACCRUED ABATEMENTS (32) - Posted with TC 722. Posts to the original FFY.
    NOTE: This field is labeled Accrued Payables (32) on the B04 Report.

UNREMITTED ABATEMENTS (23) - Posted with TC 716. Posts to the current FFY if continuous appropriation.

IN-TRANSIT ABATEMENTS (26) - Posted with TC 719. Posts to the original FFY.

ACCRUED REIMBURSEMENTS (21) - Posted with TC 714. Posts to the original FFY.

UNREMITTED REIMBURSEMENTS (24) - Posted with TC 717. Posts to the current FFY if continuous appropriation.

IN-TRANSIT REIMBURSEMENTS (27) - Posted with TC 720. Posts to the original FFY.

ACCRUED REVENUE (22) - Posted with TC 715. Posts to the original FFY.

UNREMITTED REVENUE (25) - Posted with TC 718. Posts to the current FFY if continuous appropriation.

IN-TRANSIT REVENUE (28) - Posted with TC 721. Posts to the original FFY.

The CSY045 program also generates the following transactions which are not reflected on the B03 and B04 Reports:

    TC 654 - YEC-Load New SOY Payables-AP/GL File (re-establishes the new start of year payable based on the sum of accrued reimbursements, accrued revenue, and accrued payables).

    TC 704 - YEC-Reverse SOY Enc-AP File Only (repost prior year start of year encumbrances as a reversal in the SOY-Encumbrance field of the AP File).

TC 723 - YEC-Reverse PY SOY Payable-AP File Only (reverse prior year AP-SOY payable in the AP File).

TC 724 - YEC-Load SCO Budget-AP File Only (posts SCO Budget-PY 13 back into the AP File).

TC 725 - YEC-Load SCO Advances-AP File Only (posts SCO Advances-PY 13 back into the AP File).

TC 725 - YEC-Load SCO Expenditures-AP File Only (posts SCO Expenditures-PY 13 back into the AP File).

Other File Activity
If the record is for a reverting appropriation and there is an amount present in Advances field, that amount is rolled forward and all other financial fields are zeroed. If the amounts in the Net Cost Allocation and SCO PFA Posted fields do not offset each other, these amounts are also rolled forward. Otherwise, the record is deleted and the message "Reverted" is issued.

Report
The transactions generated by this program are displayed on the CSY045-1, CALSTARS Appropriation File Carry Forward Report (Exhibit VI-12). In addition, the following messages may display on the report:

Message	Meaning
BAD APPN SYM	The Appropriation Symbol record was not found in the AS Table. The appropriation record was deleted from the AP File.
CALL HOTLINE	Current year activity was detected for a record set to revert. The appropriation record was deleted from the AP File. Call the Hotline for assistance.
CC DELETED	All appropriation control records established prior to the current FFY were deleted from the AP File.
CM0 ERR-AP REV	Current year activity was detected for a record set to revert. The appropriation record was deleted. (This message appears only on the CFY045-3 Report.)
CM0 & PY13=0 PURGE	The record was deleted because there was no current or prior year activities. All appropriation record amount fields contained zeros.
PY AMT ZEROED	Indicates a non-reverted record that was carried forward. The PY bucket was set to zero.
REVERTED	The record was deleted because the appropriation record reverted and the data was not related to any real account.

APPROPRIATION FILE CARRY FORWARD
WHEN AS TABLE REVERSION = **0**

Reversion: **0 - Reversion does not apply**

Situation: Typically applies to Budget Act appropriations for support, local
                              assistance and minor capital outlay that are available for
                              encumbrance and expenditure in the first year and for liquidating
                              encumbrances in the second and third years. Reversion Indicator **0**
                              also applies to any appropriation in the last year available for both
                              encumbrance and expenditure (e.g., Capital Outlay appropriation in
                              the third year).

Appropriation File   Accounts and their number that appear on the B03 and B04 Reports
Carry Forward: are:

                              Appropriation-**Budget (1)** - Unexpended balance carries forward to
                              the new accounting year. The records maintain their original FFY.

                              Appropriation **Pending Revision (6)** - Balance carries forward to the
                              new accounting year. The records maintain their original FFY.

                              Appropriation **Reserves (3)** - Balance carries forward to the new
                              accounting year. The records maintain their original FFY.

                              Encumbrances (15) - Unliquidated balance carries forward to the
                              new accounting year. The records maintain their original FFY.

                              Cash-in-Transit (26, 27, 28) - Carries forward to the new accounting
                              year. The records maintain their original FFY.

                              Unremitted Cash (23, 24, 25) - Carries forward to the new
                              accounting year. The records maintain their original FFY.

                              Accrued Payables (32) - Carries forward to the new accounting
                              year. The records maintain their original FFY.

                              Estimated Reimbursements (10) - The sum of 'Estimated
                              Reimbursements' and 'Reimbursements Earned' carries forward to
                              the new accounting year. The records maintain their original FFY.

APPROPRIATION FILE CARRY FORWARD
WHEN AS TABLE REVERSION = **1**

Reversion: **1 - Reversion applies**

Situation: Any appropriation that reverts on June 30.

Appropriation File   Accounts and their number that appear on the B03 and B04 Reports
Carry Forward: are:

                          Appropriation-**Budget (1)** - Nothing is carried forward.

                          Appropriation **Pending Revision (6)** - Not applicable. There should
                          be no amounts remaining.

                          Appropriation **Reserves (3)** - Not applicable. There should be no
                          amounts remaining.

                          Encumbrances (15) - Not applicable. All encumbrances must be
                          liquidated.

                          Estimated Reimbursements (10) - Nothing is carried forward.

Comments: For reverting appropriations, there should be no balances for
                          Unremitted Cash, Cash-in-Transit, Payables, Encumbrances,
                          Reserves, Advances or Pending Revision in the appropriation file.
                          Any receivable must be reclassified to GL 1319 - Accounts
                          Receivable-Other. The "Net Cost Allocation" and "SCO PFA Posted"
                          columns must net to zero. If any real accounts (GL 1110-4700)
                          remain, they are carried forward.

EXHIBIT VI-10
HOW TABLE REVERSION INDICATOR AFFECT RECORDS CARRIED FORWARD IN THE
APPROPRIATION FILE CARRY FORWARD PROCESS

APPROPRIATION FILE CARRY FORWARD
WHEN AS TABLE REVERSION = **2**

Reversion: **2 - Continuing Appropriation**

Situation: Typically includes appropriations that continue encumbrance and expenditure availability beyond the first year of availability (e.g., Capital Outlay).

Appropriation File Carry Forward: Accounts and their number that appear on the B03 and B04 Reports are:

Appropriation-**Budget (1)** - Unexpended balance carries forward to the new accounting year. The existing FFY on the records changes to the new FFY. The carry forward transaction automatically posts to BudSeq **001**. A Budget Sequence Table must exist for the new year if OC Budget CY-SCH10 Indicator =**Y**.

Appropriation **Pending Revision (6)** - Balance carries forward to the new FFY. The FFY on the records changes to the new FFY.

Appropriation **Reserves (3)** - Balance carries forward to the new FFY. The records maintain the original FFY.

Accrued Payables (32) - Carries forward to the new accounting year. The records maintain their original FFY.

Encumbrances (15) - Unliquidated balance carries forward to the new accounting year. The FFY on the records changes to the new FFY.

Cash-in-Transit (26, 27, 28) - Balance carries forward to the new FFY. The records maintain the original FFY.

Unremitted Cash (23, 24, 25) - Balance carries forward to the new FFY. The records change to the new FFY.

Estimated Reimbursements (10) - The sum of 'Estimated Reimbursements' and 'Reimbursements Earned' carries forward to the new accounting year. The existing FFY on the records changes to the new FFY.

Accrued Reimbursements (21) - Balance carries forward to the new FFY. The records maintain the original FFY.

APPROPRIATION FILE CARRY FORWARD
WHEN AS TABLE REVERSION = **9**

Reversion: **9 - Continuing Appropriation**

Situation: Typically includes statutory appropriations, which continue availability from year to year.

Appropriation File
Carry Forward: Accounts and their number that appear on the B03 and B04 Reports are:

Appropriation-**Budget (1)** - Unexpended balance carries forward to the new accounting year. The existing FFY on the records changes to the new FFY. The carry forward transaction automatically posts to BudSeq **001**. A Budget Sequence Table must exist for the new year if OC Budget CY-SCH10 Indicator =**Y**.

Appropriation **Pending Revision (6)** - Balance carries forward to the new FFY. The FFY on the records changes to the new FFY.

Appropriation **Reserves (3)** - Balance carries forward to the new FFY. The records maintain the original FFY.

Accrued Payables (32) - Carries forward to the new accounting year. The records maintain their original FFY.

Encumbrances (15) - Unliquidated balance carries forward to the new accounting year. The FFY on the records changes to the new FFY.

Cash-in-Transit (26, 27, 28) – Balance carries forward to the new FFY. The records maintain the original FFY.

Unremitted Cash (23, 24, 25) – Balance carries forward to the new FFY. The records change to the new FFY.

Estimated Reimbursements (10) - The sum of 'Estimated Reimbursements' and 'Reimbursements Earned' carries forward to the new accounting year. The FFY on the records changes to the new FFY.

Accrued Reimbursements (21) - Balance carries forward to the new FFY. The records maintain the original FFY.

EXHIBIT VI-12
CSY045-1: CALSTARS APPROPRIATION FILE CARRY FORWARD REPORT

```
CSY045-1 ************************** DEPARTMENT OF AIR QUALITY  ************************** ORG NUMBER:  9990
              CALSTARS       APPROPRIATION FILE CARRY FORWARD    REPORT              ORG PAGE:      2
08/20/2009 (18:17) ************************************************************************************** RUN PAGE:      29
                                              AGENCY ACTIVITY
---------------------------------------------------------------------------------------------------------------------------
    TC  FFY FM   INDEX  AS FUND FD   OD       TRANS AMOUNT   REV  SOURCE
    XXX  XX  XX  XXXX   XXX XXXX XX  XXX    XXXXXXXXXXXXXXXX  X   XXXXXX
SEC  AS  FFY PG-EL-COM-TSK REF FUND FD CH C-OBJ-OD RV ENACT SOURCE AT   ADVANCE (CM0)     ADVANCE(CM1)   MESSAGE
XX  XXX  XX  XX XX XXX  XXX XXX XXXX XX X X XX XXX X    XX  XXXXXX XX  XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXX  XXXXXXXXXXXXXXX
00  000  05  00 00 000  000 001 0890 00 1 0 00 000      04  000000 CC        0.00              0.00       CC DELETED
00  000  05  00 00 000  000 101 0890 00 1 0 00 000      04  000000 CC        0.00              0.00       CC DELETED
00  000  05  00 00 000  000 980 0890 00 1 0 00 000      44  000000 CC        0.00              0.00       CC DELETED
00  000  06  00 00 000  000 001 0001 00 1 0 00 000      05  000000 CC        0.00              0.00       CC DELETED
00  011  07  10 00 000  000 001 0001 00 1 0 00 000 0    06  000000 00        0.00              0.00       PY AMT ZEROED
    680  08  01         011 0001          360,703.41
    671  08  01         011 0001          247,273.09
    716  08  01         011 0001               89.72
00  011  08  10 00 000  000 001 0001 00 1 0 00 000 0    07  000000 00        0.00              0.00       PY AMT ZEROED
00  012  02  00 00 000  000 502 0001 00 1 0 00 000 1    01  000000 00        0.00              0.00       REVERTED
00  021  06  21 00 000  000 017 0001 00 1 0 00 000 1    05  000000 00        0.00              0.00       REVERTED
00  140  04  10 00 000  000 001 0140 00 1 0 00 000 0    03  000000 00        0.00              0.00       BAD APPN SYM
00  140  05  10 00 000  000 001 0140 00 1 0 00 000 0    04  000000 00        0.00              0.00       BAD APPN SYM
00  204  06  00 00 000  000 001 0123 00 1 0 00 000 1    05  000000 00        0.00              0.00       REVERTED
    680  07  01         204 0123        3,164,015.87
    671  07  01         204 0123          401,040.51
    702  07  01         204 0123       30,637,309.13
    703  07  01         204 0123       30,637,309.13
00  300  07  00 00 000  000 001 0001 00 1 0 00 000 0    06  000000 90        0.00              0.00       CM0&PY13=0 PURG
    683  08  01         300 0001           69,962.23
    717  08  01         300 0001            3,157.00
00  300  08  00 00 000  000 001 0001 00 1 0 00 000 0    07  000000 90        0.00              0.00       PY AMT ZEROED
00  317  07  00 00 000  000 017 0001 00 1 0 00 000 0    06  000000 90        0.00              0.00       CM0&PY13=0 PURG
    683  08  01         317 0001           22,243.00
00  951  45  00 00 000  000 601 0942 00 2 0 00 000 0    45  000000 00        0.00              0.00       PY AMT ZEROED
    680  45  01         951 0942 51        382,841.42
    671  45  01         951 0942 51        154,026.03
00  951  45  00 00 000  000 601 0942 51 2 0 00 000 0    45  000000 RR        0.00              0.00       CM0&PY13=0 PURG
00  981  07  00 00 000  000 980 0942 00 1 0 00 000 1    06  000000 RR        0.00              0.00       CM0&PY13=0 PURG
```

Document File Carry Forward (Batch Type YX)

Document File (DF) records are carried forward to the new year by the CSY046 program. This program performs the following:

Generated Transactions
This program generates TC 699 transactions to reestablish the balance of all prior year encumbrances in the Appropriation, Allotment, Operating and General Ledger Files. Batch Type **YX** is assigned to each transaction. If the AS Table Allotment Processing Indicator is **1**, a TC 696 is also generated to post the encumbrance amount as allotment authority.

Other File Activity
The Document File carry forward program also performs the following:

✪ For each DF record, the amounts in the PY 13 fields are carried forward and added to the amounts in the current year fields to the (CM0 (CM), CM1 (PM) and CM2 (PPM) buckets as appropriate based on the month YEC occurs). The record is shown on the CSY046-1 Report with no message.

✪ Deletes all GL 6170-Obligations records. All Obligations amounts should have been accrued at year-end. The record is shown on the CSY046-1 Report with the message "Purged GL 6170".

✪ Deletes all GL 6150-Encumbrances records where the AS Table Reversion Indicator = **1**. The record is shown on the CSY046-1 Report with the message "Reverted Appn".

✪ If the new year OC Table ORF and/or Uncleared Collections FFY Indicator is set to **C**, ORF (Fund 0998) and/or Uncleared Collections (GL 3730) documents are incremented to the FFY/EY. Documents that are incremented to the new FFY are shown on the CSY046-1 Report with no message.

ORF and Uncleared Collections documents **are** incremented to the new FFY as follows:

- Individual documents with a unique document number/suffix that have zero or non-zero balances will be incremented providing that an identical document number/suffix does not exist in the new FFY.

- If multiple documents have the same document number/suffix, but are for different fiscal years, and all documents have zero balances, the newest fiscal year document is incremented to the new FFY. All other documents with the same document number/suffix remain in their existing FFY.

- If multiple documents have the same document number/suffix, but are for different fiscal years, and all documents have non-zero balances, the newest fiscal year document is incremented to the new FFY. All other documents with the same document number/suffix remain in their existing FFY.

✪ If multiple documents have the same document number/suffix, but are for different fiscal years, and the documents have a mix of zero and non-zero balances, the newest fiscal year document with a non-zero balance is incremented to the new FFY. All other documents with the same document number/suffix remain in their existing FFY.

ORF and Uncleared Collections documents **are not** incremented to the new FFY if an identical document number/suffix already exists in the new FFY. Documents not incremented to the new FFY are shown on the CSY046-1 Report with the message "FFY NOT ROLLED".

Report
The CSY046-1, CALSTARS Encumbrance Carry Forward Report (Exhibit VI-13), displays:

✪ Transactions generated carry forward encumbrances in the Appropriation, Allotment, Operating and GL Files.

✪ ORF and Uncleared Collections documents incremented to the new FFY/EY.

✪ Records with messages as described below.

Message	Meaning
AMOUNTS ALL0	The DF record was deleted because all CM0 and PY13 amount fields were zero.
BAD APPN SYM	The encumbrance DF record contained an Appropriation Symbol code not found in the AS Table. The DF record was deleted.
BAD PCA-NO	The PCA shown on the encumbrance DF record was not found in the PCA Table. The transaction was created using this PCA and funding information but the transaction posted to the Error Suspense File.
REVERTED APPN	The encumbrance DF record relates to a reverted appropriation and was deleted.
PURGED GL 6170	Prior year DF records relating to obligations were deleted. All obligation amounts should have been accrued at year-end.

FFY NOT ROLLED   DF records are not incremented to the new FFY if the
                            OC Table ORF and/or Uncleared Collections FFY
                            Indicator is set to **N** or is **Blank**. In addition, if the
                            Indicator(s) is set to **C**, DF records are not incremented
                            to the new FFY if an identical document number/suffix
                            already exists in the new FFY.

EXHIBIT VI-13
CSY046-1: CALSTARS ENCUMBRANCE CARRY FORWARD REPORT

```
CSY046-1 **************************    DEPARTMENT OF AIR QUALITY          ************************** ORG NUMBER:    9990
              CALSTARS              ENCUMBRANCE CARRY FORWARD          REPORT             ORG PAGE:        97
08/20/2009 (18:14) ********************************************************************************************* RUN PAGE:     155
                                                      AGENCY ACTIVITY
-----------------------------------------------------------------------------------------------------------------------------
SEC  AS   FFY PG-EL-COM-TSK  REF  FND-FS-M-FD CH  C-OBJ-OD  GLA   DOC-NO/SFX RV  DOCUMENT (CM0)    ADJUSTMENT (CM0)   MESSAGE
XX   XXX  XX  XX XX XXX XXX  XXX XXXX X  X XX  X   X XX XXX  XXXX  XXXXXXXX XX X XXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXX XXXXXXXXXXXXXX
                                                      LIQUIDATION (CM0)   COLLECT/PAY (CM0)   RETENTION (CM0)    MESSAGE
                                                      XXXXXXXXXXXXXXX XXXX XXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXX
       TC  FFY FM   INDEX  AS FND-FS-M-FD   OD PCA-NO  AO PROJ-NO WP  LOC      MULTI PUR P   VENDOR NO/SUF  TRANS AMOUNT REV
       XXX  XX XX  XXXX   XXX XXXX X X XX   XXX XXXXX  XX XXXXX XX XX XXXXXX  XXXXXXXXXXX XXXXXXXXXX XX XXXXXXXXXXXXXXXXXX X
00  G62  08  40 26 107 000  301 6028 B  4 04  3  0 00 000  6150  CB03-032 00 0              0.00                0.00 BAD APPN SYM
00  000  07  00 00 000 000  000 0998 0  0 00  0  0 00 000  1400  00153060 00 0          14,874.49              0.00 FFY NOT ROLLED
                                                                 14,874.49-         14,874.49-              0.00
00  000  07  00 00 000 000  000 0998 0  0 00  0  0 00 000  1710  05602979 30 0          14,874.49              0.00 FFY NOT ROLLED
                                                                 14,874.49-              0.00                0.00
00  000  09  00 00 000 000  000 0998 0  0 00  0  0 00 000  1190  LOAD1190 00 0             300.00              0.00
                                                                      0.00                0.00                0.00
00  000  08  00 00 000 000  000 0998 0  0 00  0  0 00 000  1400  00081070 00 0          27,479.91              0.00 FFY NOT ROLLED
                                                                 27,479.91-         27,479.91-              0.00
00  011  06  10 00 000 000  001 0001 G  1 00  1  0 00 000  6150  MA050002 00 1              0.00                0.00 REVERTED APPN
00  011  06  10 00 000 000  001 0001 G  1 00  1  0 00 000  6150  PO050001 00 1              0.00                0.00 REVERTED APPN
00  011  06  10 00 000 000  001 0001 G  1 00  1  0 00 000  6150  PO050004 00 1              0.00                0.00 REVERTED APPN
       699  07  01  0100               223  01100              BWAY                              1,200.92
       696  07  01  0100               223  01100              BWAY                              1,200.92
       699  07  01  0100               418  01100              MTAT                              7,676.30
       696  07  01  0100               418  01100              MTAT                              7,676.30
       699  07  01  0100               246  01100              MTAT                              1,964.64
       696  07  01  0100               246  01100              MTAT                              1,964.64
00  900  07  00 00 000 000  001 0014 D  1 00  1  0 00 000  6150  CD050952 00 0              0.00                0.00 AMOUNTS ALL 0
00  900  07  00 00 000 000  001 0014 D  1 00  1  0 00 000  6150  CD050999 00 0              0.00                0.00 AMOUNTS ALL 0
       699  07  01  9500               227  99600                                               3,263.03
       696  07  01  9500               227  99600                                               3,263.03
       699  07  01  9500               227  99950                                              10,033.74
       696  07  01  9500               227  99950                                              10,033.74
       699  07  01  5910               238  13019       400152 13                                 595.00
       696  07  01  5910               238  13019       400152 13                                 595.00
       699  07  01  9500               227  99950                                               2,756.82
       696  07  01  9500               227  99950                                               2,756.82
```

Move Encumbrances Of Continuing Appropriations To New FFY (Batch Types YZ & YY)

All encumbrances of continuing appropriations are reported as expenditures at year-end. For ease of accounting, CALSTARS moves encumbrances of continuing appropriations to the current FFY. Encumbrances are automatically moved to the new FFY by the CSY050 and CSY051 programs as follows:

Generated Transactions

CSY050 – Liquidate Prior Year Encumbrance
For all records with a Reversion Indicator of **2** or **9**, the CSY050 program generates TC 212 or TC 213 to close encumbrance documents in the old fiscal year. These transactions post with Batch Type **YZ**. The Current Document Number for these transactions is **CSY050DF-00** and the Reference Document Number is the liquidated document's Current Document Number.

CSY051 – Rolls Encumbrances To New FFY
For all records with a Reversion Indicator of **2** or **9**, the CSY051 program generates TCs 211, 212 or 213, 210 and/or TC 381 to open the encumbrance documents in the new fiscal year. These transactions post with Batch Type **YY**. For TC 211 the Current Document Number is the original Document File Document Number, and the Reference Document Number is **CSY051DF-00**. For all other TCs listed above, the Current Document Number is **CSY051DF-00**, and the Reference Document Number is the original Document File Document Number.

Other File Activity
For records with Appropriation Symbols that are no longer in the AS Table, no transactions are generated. These records are printed on the CSY050-1 and CSY051-1 Reports with the message "Bad Appn Sym".

Reports
The transactions generated by these programs are shown on the CSY050-1, CALSTARS Continuing Approp. Close Enc. In Old Year At YEC Report, and the CSY051-1, CALSTARS Continuing Approp. Repost Enc In New Year At YEC (Exhibit VI-14). In addition, the following messages may appear on the report:

Message	Meaning
BAD APPN SYM	The Appropriation Symbol on the encumbrance document is not in the prior fiscal year's AS Table. Departments must re-establish AS Table records for all documents without a valid Appropriation Symbol. If the re-established Appropriation Symbol has a Reversion

Indicator of **2** or **9**, departments must manually carry forward Document File records using the transaction codes described above. If the re-established Appropriation Symbol is not **2** or **9**, no further action is required.

BAD PCA-NO   The PCA of the encumbrance document is not in the Program Cost Account (PCA) Table. However, the transaction is still created using the PCA and funding information from the DF. This transaction posts to the Error Suspense File and requires correction.

ABNORM SIGN AMT   This message appears only on the CSY051-1 Report when the amount in the "Collections/Payments" field is positive (normal balance is negative). This message is for information only. TC 381 is still created and posted. Since this is an abnormal balance, the cause should be researched.

EXHIBIT VI-14
CSY050-1: CALSTARS CONTINUING APPROPRIATION CLOSE ENCUMBRANCES IN OLD YEAR AT YEC REPORT

```
CSY050-1 *************************         DEPARTMENT OF AIR QUALITY          ************************* ORG NUMBER:   9990
                             CALSTARS  CONTINUING APPROP. CLOSE ENC. IN OLD YEAR AT YEC  REPORT             ORG PAGE:     1
08/21/2009 (18:18) ****************************************************************************************** RUN PAGE:    2
                                                    AGENCY ACTIVITY
-------------------------------------------------------------------------------------------------------------------------
SEC  AS  FFY PG-EL-COM-TSK  REF FUND-FS-M-FD CH  C-OBJ-OD GLA   DOC-NO/SFX  IFD   DOCUMENT (CM0)   ADJUSTMENT (CM0)  MESSAGE
XX   XXX XX  XX XX XXX XXX   XXX XXXX X X XX  X   X XX XXX XXXX  XXXXXXXX XX XX XX XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXX
                            LIQUIDATION (CM0)    COLLECT/PAY (CM0)     RETENTION (CMO)                               MESSAGE
                            XXXXXXXXXXXXXXXX     XXXXXXXXXXXXXXXX      XXXXXXXXXXXXXXXX                               XXXXXXXXXXXXXXX
      TC   FFY FM  INDEX  AS FUND-FS-M-FD  OD   PCA  AO  PROJ  WP  LOC    MULTI PURP   VENDOR NO/SUF   TRANS AMOUNT
      XXX  XX  XX  XXXX   XXX XXXX  X X XX XXX  XXXXX AO XXXXXX XX XXXXXX XXXXXXXXXXXX XXXXXXXXXX XX XXXXXXXXXXXXXXXX
00   020  07  10 00 000 000  101 0419  B 2 00   2  0 00 000 6150  C0002724 00           305,543.00             .00
                                          .00                    .00               .00
      213  07  01  0550              702  19881 01                      WR00000021 00        305,543.00
00   020  07  10 00 000 000  101 0419  B 2 00   2  0 00 000 6150  17055500 00           417,065.00             .00
                       405,567.00-       405,567.00-         .00
      213  07  01  0550              731  19881 01                      BD00000362 00         11,498.00
00   022  07  10 00 000 000  101 6013  B 2 00   2  0 00 000 6150  C0002185 00           911,000.00             .00
                                          .00                    .00               .00
      213  07  01  0550              702  19806 01                      CNT0000402 00        911,000.00
```

CSY051-1: CALSTARS CONTINUING APPROPRIATION REPOST ENC IN NEW YEAR AT YEC REPORT

```
CSY051-1 *************************         DEPARTMENT OF AIR QUALITY          ************************* ORG NUMBER:   9990
                             CALSTARS  CONTINUING APPROP. REPOST ENC IN NEW YEAR AT YEC  REPORT             ORG PAGE:     1
08/21/2009 (18:18) ****************************************************************************************** RUN PAGE:    2
                                                    AGENCY ACTIVITY
-------------------------------------------------------------------------------------------------------------------------
SEC  AS  FFY PG-EL-COM-TSK  REF FUND-FS-M-FD CH  C-OBJ-OD GLA   DOC-NO/SFX  IFD   DOCUMENT (CM0)   ADJUSTMENT (CM0)  MESSAGE
XX   XXX XX  XX XX XXX XXX   XXX XXXX X X XX  X   X XX XXX XXXX  XXXXXXXX XX XX XX XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXX
                            LIQUIDATION (CM0)    COLLECT/PAY (CM0)     RETENTION (CMO)                               MESSAGE
                            XXXXXXXXXXXXXXXX     XXXXXXXXXXXXXXXX      XXXXXXXXXXXXXXXX                               XXXXXXXXXXXXXXX
      TC   FFY FM  INDEX  AS FUND-FS-M-FD  OD   PCA  AO  PROJ  WP  LOC    MULTI PURP   VENDOR NO/SUF   TRANS AMOUNT
      XXX  XX  XX  XXXX   XXX XXXX  X X XX XXX  XXXXX AO XXXXXX XX XXXXXX XXXXXXXXXXXX XXXXXXXXXX XX XXXXXXXXXXXXXXXX
00   020  07  10 00 000 000  101 0419  B 2 00   2  0 00 000 6150  C0002724 00           305,543.00             .00
                                          .00                    .00               .00
      211  08  01  0550              702  19881 01                      WR00000021 00        305,543.00
00   020  07  10 00 000 000  101 0419  B 2 00   2  0 00 000 6150  17055500 00           417,065.00             .00
                       405,567.00-       405,567.00-         .00
      211  08  01  0550              731  19881 01                      BD00000362 00        417,065.00
      210  08  01  0550              731  19881 01                      BD00000362 00        405,567.00
      381  08  01  0550              731  19881 01                      BD00000362 00        405,567.00
```

Cash Control File Carry Forward (Batch Type YO)

Cash Control (CC) File records are carried forward to the new year by the CSY052 program. This program performs the following:

Generated Transactions
This process generates the transactions to bring forward the balances within the CC File. Batch Type **YO** is assigned to each transaction. The generated transactions are:

TC 662 - Reload the cash balance at the level of the SCO 44 account cash for Fund 0890, or reload the available cash balance for non-federal funds.

TC 663 - Reload the total unexpended appropriation cash of Fund 0890.

TC 664 - Reload the ending SMIF balance into the current FFY.

These transactions are not generated if the D22 Fund Descriptor Table Shared Fund Indicator = **S**.

Other File Activity
All activity from this program results from the system generated transactions described above. If the program is unable to generate a transaction due to one of the causes shown below, a message is displayed on the CSY052-1 Report.

Report
The transactions generated by this program are shown on the CSY052-1, CALSTARS Control File Carry Forward Report (Exhibit VI-15). In addition, the following messages may appear on the report:

Message	Meaning
AMOUNTS ALL 0 - PURGED	A Cash Control record was encountered with no current year activity and a prior year balance of zero. The record was deleted from the CC File.
FUND INDICATOR INVALID - PURGED	The D22 Fund Descriptor Table did not contain a valid Shared Fund Indicator for the fund. The record was deleted from the CC File.
INVALID FUND - PURGED	The fund was not found on the D22 Fund Descriptor Table. The record was deleted from the CC File.

EXHIBIT VI-15
CSY052-1: CALSTARS CASH CONTROL FILE CARRY FORWARD REPORT

```
CSY052-1 ***************************        DEPARTMENT OF AIR QUALITY        *************************** ORG NUMBER:  9990
                    CALSTARS        CASH CONTROL FILE CARRY FORWARD       REPORT                     ORG PAGE:       1
08/20/2009 (18:17) *********************************************************************************** RUN PAGE:       1
                                                        AGENCY ACTIVITY
-----------------------------------------------------------------------------------------------------------------------
  SECT   FUND  FUND-DETAIL  FED-CAT-NO  PROJECT  WP  TRANS-CODE  REV       TRANS-AMT       MESSAGE
  XX     XXXX      XX       XXXXXXXX    XXXXXX   XX     XXX        X     ZZ,ZZZ,ZZZ,ZZ9.99  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
  00     0112                                                                              AMOUNTS ALL 0 - PURGED
  00     0124                                          662                     567.24
  00     0124                                          664                  58,000.00
  00     0311                                          662        R         146,680.28
  00     0422                                                                              AMOUNTS ALL 0 - PURGED
  00     0601                                          662                     331.41
  00     0601                                          664               4,713,000.00
  00     0660      06                                                                      AMOUNTS ALL 0 - PURGED
  00     0660      59                                                                      AMOUNTS ALL 0 - PURGED
  00     0660      96                                                                      AMOUNTS ALL 0 - PURGED
                                                                                           FUND INDICATOR INVALID - PURGE
  00     0660      93                                                                      AMOUNTS ALL 0 - PURGED
  00     0660      94                                                                      AMOUNTS ALL 0 - PURGED
  00     0744      34                                                                      AMOUNTS ALL 0 - PURGED
  00     0768                                          662                 797,325.74
  00     0768                                          664                  36,000.00
  00     0768      05                                  662        R         790,065.34
  00     0768      73                                  662                  26,133.60
  00     0768      73                                  664        R       1,289,000.00
  00     0890              11419011    114191    07   662                  15,858.10
  00     0890              11419011    114191    07   663                  95,589.32
  00     0890              11419012    114192    99   663        R          38,099.27
  00     0890              11419021    114194    94   663                  88,919.14
  00     0890              11420011    114205    88   663                  80,637.12
  00     0890              45310012    000002    06   663                 159,807.00
  00     0942      02                                  662                     700.39
  00     0942      02                                  664                  52,000.00
```

Operating File Carry Forward

Operating (OP) File records are carried forward to the new year by the CFY056 program. This program performs the following:

Generated Transactions
No transactions are generated by this process.

Other File Activity
OP File balances from the prior year are carried forward to the current year as follows:

Prior Year		Current Year
CURRENT-BAL-PY13	**MOVED TO**	CURRENT-MONTH-PY13
CURRENT-BAL-PY13	**ADDED TO**	PRIOR-YEAR-BAL (PY1)
PRIOR-YEAR-BAL (PY1)	**ADDED TO**	PRIOR-YEAR-BAL (PY1) [a/]

   [a/]   This step is not performed if the GL is 6150, 6151 or 6160.

This process is performed by an internal program rather than by the generation of transactions. The prior year records are purged from the OP File after the process is complete.

If the program is unable to carry forward a record due to one of the causes shown below, a message is displayed on the CFY056-1 Report.

Report
The records carried forward by this program are shown on the CFY056-1, CALSTARS Operating File Purge Merge Report (Exhibit VI-16). The OP control key is defined in Exhibit VI-17. In addition, the following messages may appear on the report:

Message	Meaning
1= ZERO BAL PURGED	Any OP File record that contained zero balances for all prior years was deleted.
2= NO AS APPN SYM	An OP File record was found with no matching Appropriation Symbol in the AS Table. The OP File record was deleted.
3= GL6170 PURGED	All prior year OP File records related to obligations were deleted. All obligations should have been accrued at year end.
4= BAD TRANS YEAR	An OP File record with a transaction year older than the prior fiscal year was found. The OP File record was deleted.

5= REVER 1 PURGED   An OP File record relating to a reverted appropriation was found. The OP File record was deleted.

6= REVER 3 PURGED   An OP File record was found relating to a reverted appropriation where the Fund was not 0890. The OP File record was deleted.

EXHIBIT VI-16
CFY056-1: CALSTARS OPERATING FILE PURGE MERGE REPORT

```
CFY056-1 **************************          DEPARTMENT OF AIR QUALITY            ************************** ORG  NUMBER:    9990
                        CALSTARS   O P E R A T I N G   F I L E   P U R G E   M E R G E REPORT              ORG PAGE:         1
08/21/09 (18.18) ****************************************************************************************** RUN  PAGE:         1


                                                        AGENCY ACTIVITY
-----------------------------------------------------------------------------------------------------------------------------
1= ZERO BAL PURGED     2= NO AS APPN SYM      3= GL6170 PURGED      4= BAD TRANS YEAR      5= REVER 1 PURGED      6= REVER 3 PURGED
-----------------------------------------------------------------------------------------------------------------------------
<---------------------------------------------------CONTROL KEY-------------------------------------------------------> MSG
99906150D10001000000000000000002980000D2000900900100000010010000000900014000000000000003112060120020000000002002200200000000000000  1

99906150D10001000000000000000002980000D2000900900100000010010000000900014000000000000003112380020020000000002002200200000000000000  1

99906150D10001000000000000000002980000D2000900900100000010010000000900014000000000000003112380120020000000002002200200000000000000  1

99906150D10001000000000000000002980000D2000900900100000010010000000900014000000000000003132570020020000000002002200200000000000000  1

99906150D10001000000000000000002980000D2000900900100000010010000000900014000000000000003132570220020000000002002200200000000000000  1

99906150D10001000000000000000002980000D2000900900100000010010000000900014000000000000003294360120020000000002002200200000000000000  1

99906150D20002000000000000000002980000D2000900900100000010010000000900014000000000000003112060120020000000002002200200000000000000  1

99906150D20002000000000000000002980000D2000900900100000010010000000900014000000000000003112230120020000000002002200200000000000000  1

99906150D20002000000000000000002980000D2000900900100000010010000000900014000000000000003112270220020000000002002200200000000000000  1

99906150D20002000000000000000002980000D2000900900100000010010000000900014000000000000003112380020020000000002002200200000000000000  1

99906150D20002000000000000000002980000D2000900900100000010010000000900014000000000000003112380120020000000002002200200000000000000  1
```

EXHIBIT VI-17
OPERATING FILE CONTROL KEY

FIELD NAME	START	LENGTH
ORG-CODE	1	4
GL-ACCT-NO	5	4
D-I-TRANS-IND	9	1
INDEX	10	4
SECTION	14	2
SUB-SECTION	16	2
UNIT	18	2
SUB-UNIT	20	2
SUB-SUB-UNIT	22	2
LOCATION	24	6
FUND4	30	4
SUB-FUND4	34	4
FUND-SOURCE	38	1
METHOD	39	1
FUND-DETAIL-1	40	1
FUND-DETAIL	41	2
APPN-SYM	43	3
PROG	46	2
ELEM	48	2
COMPONENT	50	3
TASK	53	3
CHAR	56	1
REFERENCE	57	3
SEQUENCE	60	2
PCA-LEVEL-1	62	5
PCA-NO	67	5
PCA-TYPE	72	1
PCA-ACTIVITY	73	4
PROJ-TYPE	77	1
PROJ-NO	78	6
WORK-PHASE	84	2
CATEGORY	86	1
OBJECT	87	2
OBJ-DETAIL	89	3
AGCY-OBJ	92	2
ENACT-YR4	94	4
SOURCE	98	6
AGCY-SOURCE	104	2
FFY4	106	4
TRANS-YR4	110	4
MULTI-PURPOSE-CODE	114	12
CFIS-GL-ACCT-NO	126	4

Subsidiary File Carry Forward

Subsidiary File (SF) records are carried forward to the new year by the CFY049 program. This program performs the following:

Generated Transactions
No transactions are generated by this process.

Other File Activity
During the YEC process, prior year ending balances in the SF are summed and carried forward to the beginning balances for the current year. This process is performed by an internal program rather than by the generation of accounting transactions. The prior year records are purged from the SF File after the process is completed.

Report
The records carried forward by this program are shown on the CFY049-1, CALSTARS Subsidiary File Carry Forward Report (Exhibit VI-18). In addition, the following messages may appear on the report:

Message	Meaning
DEL-BALANCE = ZERO	The sum of the Beginning Balance, Adjustment Amount, Increase, and Decrease was equal to zero. The record was deleted from the SF File.
DEL-BAL ROLL TO NEW YEAR	The prior year balance was rolled forward and added to the current year activity. The prior year record was deleted from the SF File.
DEL-SF YR < SM PFY	A SF File record was encountered that was older than the prior year. The record was deleted from the SF File.
DEL-SF FOR BUDGET GL	Subsidiary records against budgetary GLs are deleted. This aligns the SF File with GL File, which deletes Budgetary during the year-end process.
DEL-SF FOR NOMINAL GL	Subsidiary records against nominal GLs are deleted. This aligns the SF File with GL File, which closes all nominal accounts into Fund Balance during the year-end process.

RECORD ADDED			A record was created for the new transaction year in the SF. The prior year balance was established in the "Beginning-Balance" field of the new record.

						NOTE:	If the prior year balance exceeded $99,999,999,999.99 (the maximum record field size), multiple new records are created to carry forward the prior year balance.

RECORD UPDATED			A matching current year SF File record was found. The prior year balance was added to the "Beginning-Balance" field of the matching record.

EXHIBIT VI-18
CFY049-1: CALSTARS SUBSIDIARY FILE CARRY FORWARD REPORT

```
CFY049-1 **************************         DEPARTMENT OF AIR QUALITY        **************************  ORG NUMBER:    9990
                       CALSTARS            SUBSIDIARY FILE CARRY FORWARD         REPORT                  ORG PAGE:         1
08/21/2009 (06.00) *****************************************************************************************  RUN PAGE:       1
                                                    AGENCY ACTIVITY
*************************************************************************************************************************
SEC  TRANS-YR  FUND FD  PROJECT  GLAN  SUBSIDIARY      AMOUNT                                               MESSAGE
--   ----      ---- --  ------   ----  --------   ------------------                                  ----------------------

00   2009      0001 00  000000   1400  00010000   99,999,999,999.99                                   RECORD ADDED

00   2009      0001 00  000000   1400  00010000    9,999,999,999.99                                   RECORD ADDED

00   2008      0001 00  000000   1400  00010000   109,999,999,999.98                                  DEL-BAL ROLL TO NEW YEAR

00   2009      0001 00  000000   2140  08900000   99,999,999,999.99                                   RECORD ADDED

00   2008      0001 00  000000   2140  08900000   99,999,999,999.99                                   DEL-BAL ROLL TO NEW YEAR

00   2008      0001 00  000000   3110  00010000                0.00                                   DEL-BALANCE = ZERO

00   2008      0001 00  000000   9811  00010000                                                       DEL-SF FOR NOMINAL GL

00   2009      0298 00  000000   1400  24600000   99,999,999,999.99                                   RECORD UPDATED

00   2008      0298 00  000000   1400  24600000   99,999,999,999.99                                   DEL-BAL ROLL TO NEW YEAR
```

Grant Project File Purge

Project Control records are purged from the Grant Project File during the YEC process if the Project Number/Work Phase Table record was deleted prior to YEC. Only one transaction message (**PC NO MATCH - GP REC DELETED**) is generated during the CSY054 process. The Key to the Grant Project File records that are deleted are printed on the CSY054-1, CALSTARS Year-End Close Grant Project Purge Process Report (Exhibit VI-19).

Verification of the YEC Process

After completing the YEC process, the following two checks **must** be completed:

✪ The Error Suspense File **must** be reviewed to ensure that no closing transactions were rejected. For example, errors may occur if: GLs are maintained by project and the project has been deleted from the PC Table; established Section General Ledger levels are inconsistent; etc. *The YEO process cannot begin (due to system edits) if transactions from YEC are on the Error Suspense File. Departments cannot key error corrections to YEC transactions and set YEO on the same day.*

✪ After all YEC transactions have successfully posted, departments must request a G01 (PY) Report. Ensure that the nominal accounts (GLs 8000-9999) are closed and have ending balances of **0.00**. If all nominal accounts are closed, the department may proceed with YEO.

AUTOMATED YEAR-END OPEN PROCESS

YEO (open the new year) is the second step of the process. It generates transactions that create opening balances in the GL File and reverses FM 13 adjusting entries if the automated reversal option was selected at input.

Automated Reversal of FM 13 Adjusting Entries Batches During YEO

During YEO, batches that were previously input to FM 13 and coded according to the Automated Accrual Reversal Process requirements discussed in Chapter II, section *Use of Fiscal Month for Year-End Adjustments*, are automatically reversed. These batches were recorded in the Year-End Adjustments (YA) File as they were entered. CALSTARS selects all transactions from the YA File for reversal.

NOTE: Reversal of transactions inappropriately included in automatic reversal batches may result in errors that require correction or additional adjusting transactions. A Y01 (PY) report, as displayed in Chapter II, Exhibit II-3, may be useful to identify inappropriate transactions.

The following changes are made to each transaction when they are assembled into the reversing batches:

✪ Batch Date is changed to the current processing date.

✪ Batch Type is changed to **AN**.

✪ Batch Number is changed to **001** and is incremented by one for each original batch/processing date combination.

> **NOTE:** If the batch posted over two days, the reversal process creates two batches sequenced in processing date order.

✪ The Reverse Code field is changed to its opposite value:

- **blank** becomes **R**
- **R** becomes **blank**

✪ Fiscal Month is changed as follows:

- If the Current FM is **01** (July), the FM is set to 01.

<div align="center">**OR**</div>

- If the prior FM is closed (OC Table Prior Month Open Indicator is **C**, **N** or **T**), the FM is set to the current FM.

<div align="center">**OR**</div>

- If neither condition applies, the FM is set to the prior FM.

The CFY061-1, CALSTARS Batched FM13 Accruals for Reversal Report (Exhibit VI-20), is produced when the transactions from the YA File are assembled into reversing batches. It displays the reversal batches which will be processed in the next regular batch processing cycle. The last page of the report contains the total transaction counts and batch headers. These counts should be used when performing the daily system reconciliation.

Important Considerations

Monthly Cost Allocation and Fund Split Considerations
The reversal of all transactions in the YA File occurs during the YEO process. YEO is independent of the monthly cost allocation/fund split (CA/FS) cycle; however, if a department is using the automated reversal process and has transactions that post to GL 9000-Expenditures, CA/FS may be required.

WARNING: If CA/FS has already run for the Prior Month, automated reversal transactions must be directed to post to the Current Month. This is to ensure that the generated reversal transactions from the YA File are available for CA/FS the next time it is run.

```
CSY054-1 *************************       DEPARTMENT OF AIR QUALITY       ************************* ORG NUMBER:  9990
                     CALSTARS       YEAR END CLOSE GRANT PROJECT PURGE       REPORT              ORG PAGE:       5
08/20/2009 (17:59) **************************************************************************************** RUN PAGE:       5
                                               AGENCY ACTIVITY
--------------------------------------------------------------------------------------------------------------------
PROJ-NO  WP  PCA-NO  FUND  FD  FS  CAT  OBJ  OBJ-DTL  AO  SOURCE  AGENCY  VENDOR-NO   VEND-SUFFIX        MESSAGE
------   --  -----   ---   --  -   -    --   ---      --  ------  --      ----------  --          ----------------------------
47801S   02  23312   0001  00  G   3    17   294      00  000000  00      0000000000  00          PC NO MATCH - GP REC DELETED
47801S   02  23312   0001  00  G   3    17   297      00  000000  00      0000000000  00          PC NO MATCH - GP REC DELETED
47801S   02  23312   0001  00  G   3    17   302      00  000000  00      0000000000  00          PC NO MATCH - GP REC DELETED
47801S   02  23312   0001  00  G   3    18   312      00  000000  00      0000000000  00          PC NO MATCH - GP REC DELETED
47801S   02  23312   0001  00  G   3    18   314      00  000000  00      0000000000  00          PC NO MATCH - GP REC DELETED
47801S   02  23312   0001  00  G   3    21   332      00  000000  00      0000000000  00          PC NO MATCH - GP REC DELETED
823961   01  00000   0886  00  A   6    66   751      04  000000  00      0000000000  00          PC NO MATCH - GP REC DELETED
823961   01  00000   0886  00  A   6    66   751      04  580200  00      0000000000  00          PC NO MATCH - GP REC DELETED
823961   01  86706   0886  00  A   0    00   000      00  250300  00      0000000000  00          PC NO MATCH - GP REC DELETED
823961   01  86706   0886  00  A   0    00   000      00  261900  00      0000000000  00          PC NO MATCH - GP REC DELETED
823961   01  86706   0886  00  A   0    00   000      00  299100  00      0000000000  00          PC NO MATCH - GP REC DELETED
823961   01  86706   0886  00  A   0    00   000      00  299500  00      0000000000  00          PC NO MATCH - GP REC DELETED
823961   01  86706   0886  00  A   0    00   000      00  299500  01      0000000000  00          PC NO MATCH - GP REC DELETED
823961   01  86706   0886  00  A   0    00   000      00  299500  02      0000000000  00          PC NO MATCH - GP REC DELETED
9456G2   97  09004   0890  00  A   3    11   207      00  000000  00      0000000000  00          PC NO MATCH - GP REC DELETED
9456G2   97  09004   0890  00  A   3    27   424      30  000000  00      0000000000  00          PC NO MATCH - GP REC DELETED
9456G2   97  09004   0890  00  A   6    61   702      00  000000  00      0000000000  00          PC NO MATCH - GP REC DELETED
9456G2   97  09004   0890  00  A   6    61   702      06  000000  00      0000000000  00          PC NO MATCH - GP REC DELETED
9456G2   97  09004   0890  00  A   6    61   702      30  000000  00      0000000000  00          PC NO MATCH - GP REC DELETED
9456G2   97  09004   0890  00  A   6    61   702      30  580200  00      0000000000  00          PC NO MATCH - GP REC DELETED
```

EXHIBIT VI-20
CFY061-1: CALSTARS BATCHED FM13 ACCRUALS FOR REVERSAL

```
CFY061-1 **************************          DEPARTMENT OF AIR QUALITY          ************************** ORG NUMBER:   9990
                     CALSTARS       BATCHED FM13 ACCRUALS FOR REVERSAL          REPORT                    ORG PAGE:      1
08/02/09 (16.58) ****************************************************************************************** RUN PAGE:      1


                              DOCUMENT          TRANS
*-- TRANS ID --*  FFY  FUND  FD   NUMBER        GLAN  CODE  REV  FM   INDEX  OBJ/AGCY  PCA    TRANSACTION AMOUNT
----------------  ---  ----  --   -----------  ----  ----  ---  --   -----  --------  -----  ------------------
090802AN00100001  08   0001       SUB-1319-00         593   R    01                                    990.71

* BATCH ID: 070802AN001   BATCH COUNT:      1  BATCH AMOUNT:        990.71

090802AN00200001  08   0001       A2GL1400-00         524   R    01                                  5,230.12
090802AN00200002  08   0001       A2GL1710-00         521   R    01                                 15,628.00
090802AN00200003  08   0001       A2GL3010-00         527   R    01                                  1,775.21

* BATCH ID: 080802AN002   BATCH COUNT:      3  BATCH AMOUNT:      22,633.33

090802AN00300001  07   0001       RECL6297-01         541   R    01                                    105.64
090802AN00300002  07   0001       RECL6297-02         540   R    01                                    105.64
090802AN00300003  08   0001       RECL6297-03         541   R    01                              1,474,030.78
090802AN00300004  08   0001       RECL6297-04         541   R    01                                997,608.38
090802AN00300005  08   0001       RECL6297-05         540   R    01                              2,471,639.16

* BATCH ID: 080802AN003   BATCH COUNT:      5  BATCH AMOUNT:   4,943,489.60

                              TOTAL TRANS COUNT/AMT        9                     4,967,113.64
                              TOTAL BATCH HEADERS          3
```

The YEC process sets the OC Table Prior Month Open Indicator to **Y**. If nothing is done, YEO (and the YA File, by default) posts to the Prior Month. To ensure that the YA File posts to the Current Month, set the OC Table Prior Month Open Indicator to **T** (preferred) or **N** after running YEC and before running YEO. Refer to the chart below for further clarification:

SUMMARY OF POSTING SITUATIONS	
SITUATION	ACTION
YA File and YEO run **before** monthly CA/FS	None. Automated reversal entries and YEO transactions will post to the prior month and be available for monthly CA/FS (i.e., the prior month's closing).
YA File and YEO run **after** monthly CA/FS	Set OC Table Prior Month Open Indicator to **T** or **N**. Automated reversal entries (batch type **AN**) and YEO entries (batch type **YS**) will post in the current month.

All transactions posted to the YA File will be reversed
The automated adjusting entry reversal process does not evaluate transactions to determine if they should be reversed. Departments must review the reports described in the sections above to insure that only appropriate transactions have posted to the YA File.

YA File Purged on May 1
In preparation for the next year-end close process, all transactions remaining in the YA File on May 1 will be purged. Transactions are removed from the YA File when they are put in reversal batches during the YEO process. Since most departments run YEO long before May, the YA File will usually be empty by May 1.

IMPORTANT: If a department has not run the YEO process by May 1, any transactions in the YA File will be lost. Reversing transactions will then require manual input.

History File Purge

Online History (HY) File activity for the prior-prior-prior fiscal year is purged as part of the YEO process. For additional information on the Online HY File, refer to CPM Volume 1, Chapter VII Online File Inquiry.

Open General Ledger (Batch Type YS)

When the new year OC Table Run YEC Indicator is set to **E** the CFY060-1, CALSTARS Year-End Open Verification Report, is issued. This one-page report contains one of two messages:

NEW YEAR OPEN WILL BE PROCESSED FOR YOUR ORGANIZATION

This message indicates the OC Table Run YEC Indicator **E** setting was accepted and the transactions generated from the process should be posted in the next system update;

OR

NEW YEAR OPEN PROCESS DID NOT RUN BECAUSE OF YEAR-END CLOSE ENTRIES ON THE ERROR FILE

YEO cannot begin if errors from YEC are on the Error Suspense File. If the new OC Table Run YEC Indicator is set to **E**, the CFY060-1 Report will be issued daily until YEC errors are cleared. Once corrections are made and successfully processed, the YEO process will start with no further action by the department.

NOTE: The YEO process will not start until the following day after the errors are cleared.

CALSTARS generates transactions to bring forward beginning general ledger balances:

TC 691 - YEC-To Load New Year **Debit Balance** - General Ledger File

TC 692 - YEC-To Load New Year **Credit Balance** - General Ledger File

The fiscal month of these batches is determined as follows:

✪ If the Current FM is **01** (July), the FM is set to 01.

OR

✪ If the prior FM is closed (OC Table Prior Month Open Indicator is **C**, **N** or **T**), the FM is set to the current FM.

OR

✪ If neither condition applies, the FM is set to the prior FM.

The CFY048-1, CALSTARS General Ledger Open Report (Exhibit VI-21), shows the transactions that were generated to load beginning general ledger balances.

Listed below are the generated transaction messages that may be found on the CFY048-1 Report and their meanings:

Message	Meaning
CLOSE TYPE=0 PURGED	Prior year budgetary records are deleted from the GL File during YEO.
CLOSE TYPE=2 PURGED	The GL nominal accounts were closed into Fund Balance and are deleted.
GL DETAIL REC PURGED	The prior year GL real account record was deleted after the ending balance was reestablished in the new fiscal year.
PRIOR YR REC PURGED	A GL record was encountered that was older than the year being closed. The record was deleted from the GL File.

If Project General Ledgers are used, a lookup of the Work Phase is performed that matches the Project number in the GL File. When a PC Table record is not found, Work Phase cannot be applied and therefore posts to the Error Suspense File. If the department no longer maintains Project General Ledgers, deleting the Project from the transaction through error correction allows the entry to post.

Completion of YEO Process

After the YEO process is run, CALSTARS automatically sets the OC Table Run YEC Indicator to **X**, indicating the completion of YEC/YEO. The OC Table Prior Year Open Indicator is also automatically set to **N**.

Verify the beginning balances carried forward by comparing the FM=PY G01 Report (requested **after** YEC but **before** YEO) to a CM G01 Report requested (**after** YEO) with a Report Period Option of **Y**. Verify that the ending balance on the PY G01 Report agrees with the beginning balance on the CM G01 Report for the real accounts (i.e., the cash, receivable and payable accounts). The balance brought forward for GL 6150, Encumbrances, should be verified in the same manner.

AUTOMATED REPORTS GENERATED FROM YEC AND YEO

Many one-time reports are generated as a result of the year-end closing and opening processes. All of these reports must be carefully labeled and filed to maintain a complete record for audit purposes.

EXHIBIT VI-21
CSY048-1: CALSTARS GENERAL LEDGER OPEN REPORT

```
CFY048-1 **************************         DEPARTMENT OF AIR QUALITY           ************************** ORG  NUMBER:    9990
                      CALSTARS       G E N E R A L   L E D G E R   O P E N       REPORT                    ORG PAGE:         1
08/20/09 (18.15) ************************************************************************************** RUN  PAGE:         1


                                                        AGENCY ACTIVITY
--------------------------------------------------------------------------------------------------------------------------------
SECTION TRAN YR FUND FD GAAP PROJECT GL-TRAN ACCT NO DR-CR   CURR BAL PY13       START-OF-YR                MESSAGE
  XX     XX   XXXX XX  X  XXXXXX    XXX    XXXX     X    ZZ,ZZZ,ZZZ,ZZZ.99- ZZ,ZZZ,ZZZ,ZZZ.99-     XXXXXXXXXXXXXXXXXXXXX
      TC  FFY FM  INDEX  AS FUND-FS-M-FD   OD GL-ACCT AO PROJ-NO WP  LOC     VENDOR NO/SUF           TRANS AMOUNT     REV
     XXX  XX  XX  XXXX  XXX XXXX  X X XX   XXX  XXXX   XX XXXXXX XX XXXXXX   XXXXXXXXXX XX            ZZ,ZZZ,ZZZ,ZZZ.99   X

  00     08   0001 00  0  000000    483    1140     D       59,000,000.00              .00     GL DETAIL REC PURGED

  00     08   0001 00  0  000000    501    1140     C       59,000,000.00-             .00     GL DETAIL REC PURGED

  00     08   0001 00  0  000000    501    5570     D       59,000,000.00              .00     GL DETAIL REC PURGED

  00     08   0001 00  0  000000    502    5570     C       59,000,000.00-             .00     GL DETAIL REC PURGED

  00     08   0001 00  0  000000    483    9811     C       59,000,000.00-             .00     CLOSE TYPE=2 PURGED

  00     08   0001 00  0  000000    502    9811     D       59,000,000.00              .00     CLOSE TYPE=2 PURGED

  00     08   0448 00  0  000000    101    1110     D           54,362.00              .00     GL DETAIL REC PURGED

  00     08   0448 00  0  000000    102    1110     D            4,541.50              .00     GL DETAIL REC PURGED

  00     08   0448 00  0  000000    108    1110     D              180.00              .00     GL DETAIL REC PURGED

  00     08   0448 00  0  000000    171    1110     C          149,867.00-             .00     GL DETAIL REC PURGED
```